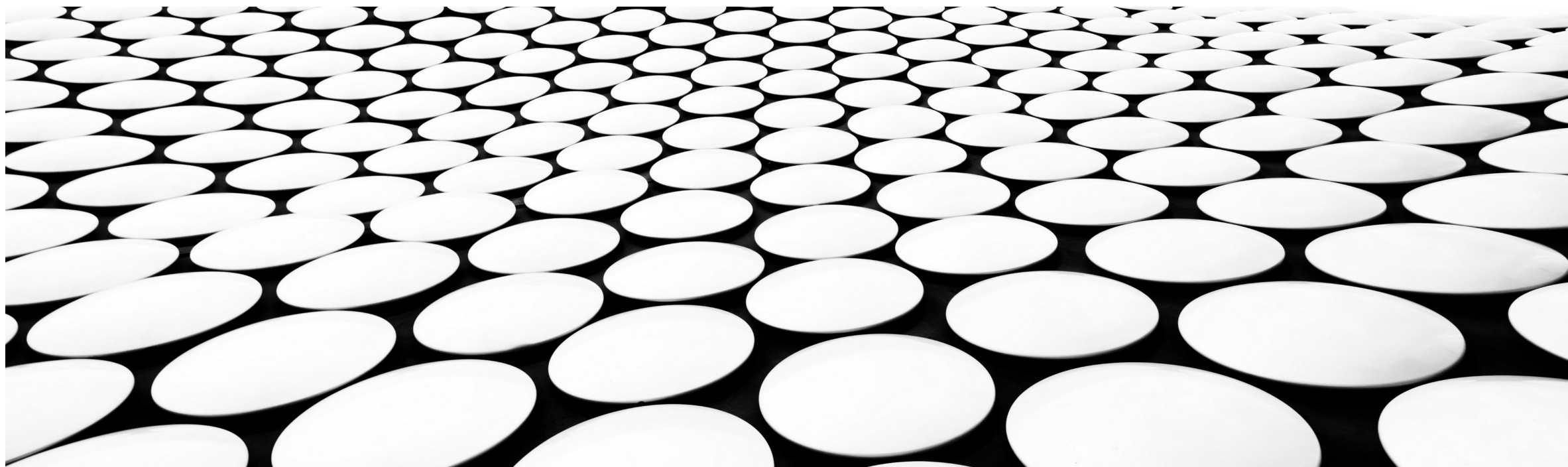


BRSR REPORTING IN THE IT INDUSTRY:

OPPORTUNITIES AND GAPS



BRSR – A QUICK RECAP

- ▮ Introduced by SEBI in 2021; mandatory for top 1000 listed companies
- ▮ Structured ESG reporting replacing BRR
- ▮ Covers 3 sections:
 1. General disclosures
 2. Management & process disclosures
 3. Principle-wise performance (9 NGRBC principles)
- ▮ Aligned with global frameworks (GRI, SASB, TCFD, UN SDGs)



WHY BRSR MATTERS TO THE IT SECTOR

- ▮ Increasing demand for ESG transparency from global clients and investors
- ▮ Reputation-driven industry: sustainability = competitive edge
- ▮ High employee turnover → focus on Principle 3 (Employee Well-being)
- ▮ Growing regulatory oversight & investor scrutiny

ESG Reporting = Talent Magnet + Global Market Enabler

▮ **Digitalization for ESG:** Leverage internal tech for efficient data capture & reporting

KEY OPPORTUNITIES FOR IT COMPANIES

▮ **Low Environmental Footprint:** Easier to showcase green metrics (energy, e-waste mgmt)

▮ **Strong Governance Models:** Mature corporate governance practices

▮ **Global Client Alignment:** Match with global ESG norms to unlock outsourcing opportunities

▮ **Employee Engagement:** Showcase DEI initiatives, wellness, and skilling

MAJOR GAPS AND CHALLENGES

- **Lack of ESG Materiality Mapping**
- **Data Silos:** ESG-related data spread across departments
- **Limited Awareness of NGRBC Principles**
- **Overfocus on E, Underserved S & G**
- **No External Assurance** on reported data



BRIDGING THE GAPS – RECOMMENDED ACTIONS

- ▮ Conduct **BRSR Gap Assessments**
- ▮ Integrate ESG into **corporate strategy and internal audits**
- ▮ Build **cross-functional ESG task forces**
- ▮ Invest in **digital ESG platforms**
- ▮ Upskill leadership & sustainability teams
- ▮ Partner with **third-party certifiers (like SGS, DNV, etc.)**

CONCLUSION

- IT companies are uniquely positioned to lead BRSR adoption
- Turning compliance into a **strategic ESG advantage**
- Embrace transparency, build stakeholder trust, and lead responsibly
- "**BRSR Reporting** is not a burden—it's an opportunity to future-proof your brand."